



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2005 and 12-31-2005 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month-day-year) ►

MM	DD	YY	YY	YY
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Tax year ending (month-day-year) ►

MM	DD	YY	YY	YY
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Form 2 Fiduciary Income Tax Return**2005**

NAME OF ESTATE OR TRUST

--

NAME AND TITLE OF FIDUCIARY

--

MAILING ADDRESS OF FIDUCIARY

CITY/TOWN/POST OFFICE

--

C/O

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

MM	DD	YY	YY	YY
----	----	----	----	----

FIDUCIARY SSN OR EMPLOYER IDENTIFICATION NUMBER

MM	DD	YY	YY	YY
----	----	----	----	----

STATE ZIP + 4

Company account number ►

MM	DD	YY	YY	YY
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Date entity created ►

MM	DD	YY	YY	YY
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Ovals must be filled in completely. Example:

Fill in applicable ovals: ► Initial return Final return Resident estate or trust Nonresident estate or trust
 Nonresident beneficiaries listed on return Consolidated Form 2G Decedent's estate Simple trust Complex trust
 Guardianship/conservatorship Trustee in bankruptcy Qualified funeral trust Change in fiduciary Change in fiduciary's name
 Change in fiduciary's address Change in trust's name Fill in if using whole-dollar method

If this is an amended return, fill in applicable oval: Increase in tax No change in tax Decrease in tax

▼ If showing a loss, mark an X in box at left

Part B Income

1 Wages, salaries, tips and other employee compensation	► 1			
2 Taxable pensions and annuities	► 2			
3 Business/profession or farm income or loss. See instructions	► 3	<input checked="" type="checkbox"/>		
4 Rental, royalty and REMIC income or loss (enclose Massachusetts Schedule E)	► 4	<input checked="" type="checkbox"/>		
5 Total Part B 5.3% interest from Massachusetts banks	► 5			
6 Other Part B 5.3% income (winnings, lump-sum distributions, etc.). Enclose statement	► 6	<input checked="" type="checkbox"/>		
7 Total Part B 5.3% income. Add lines 1 through 6	7	<input checked="" type="checkbox"/>		
8 Deductions allowed decedents. See instructions	► 8			
9 Total Part B 5.3% income less deductions allowed decedents. Subtract line 8 from line 7	9	<input checked="" type="checkbox"/>		
10 Income distribution deduction (from Schedule IDD, line 5). Enclose Schedule 2K-1.....	► 10	<input checked="" type="checkbox"/>		
11 Part B 5.3% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11			
12 Nonresident/charitable deduction. Not less than "0." See instructions.....	► 12			
13 Net Part B 5.3% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13			

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of fiduciary	Date / /	Print paid preparer's name	Preparer's SSN or PTIN	
Title		Paid preparer's phone ()	Paid preparer's EIN	
May DOR discuss this return with the preparer? ► <input type="checkbox"/> Yes		Paid preparer's signature		Date / /
				<input type="checkbox"/> Fill in if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

Part A Interest and Dividend Income

- | | | | |
|----------------------------------|---|------|-------|
| 14 | Part A 5.3% interest and dividend income (from Schedule B, line 39). Enclose Schedule B | ► 14 | , , , |
| 15 | Part A 5.3% common trust fund interest and dividend income | ► 15 | , , , |
| 16 | Total Part A 5.3% interest and dividend income. Add lines 14 and 15 | 16 | , , , |
| 17 | Income distribution deduction (from Schedule IDD, line 10). Enclose Schedule 2K-1 | ► 17 | , , , |
| 18 | Part A 5.3% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16.
Not less than "0" | ► 18 | , , , |
| 19 | Nonresident/charitable deduction. Not less than "0." See instructions..... | ► 19 | , , , |
| 20 | Net Part A 5.3% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18.
Not less than "0" | 20 | , , , |
| 21 | Net Part A and Part B 5.3% income taxable to fiduciary. Add lines 13 and 20 | 21 | , , , |
| 22 | Tax from table. If line 21 is more than \$24,000, multiply amount by .053 | 22 | , , , |
| Part A 12% Capital Gains | | | |
| 23 | Taxable Part A 12% capital gains (from Schedule B, line 40). Enclose Schedule B. Not less than "0" ► 23 | 23 | , , , |
| 24 | Part A 12% short-term common trust fund capital gains | ► 24 | , , , |
| 25 | Total Part A 12% capital gains. Add lines 23 and 24 | 25 | , , , |
| 26 | Income distribution deduction (from schedule IDD, line 15). Enclose Schedule 2K-1 | ► 26 | , , , |
| 27 | Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0" | 27 | , , , |
| 28 | Nonresident/charitable deduction. Not less than "0." See instructions..... | ► 28 | , , , |
| 29 | Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27.
Not less than "0" | 29 | , , , |
| 30 | 12% tax. Multiply line 29 by .12..... | 30 | , , , |
| Part C 5.3% Capital Gains | | | |
| 31 | Part C 5.3% long-term capital gains (from Schedule D, line 18). Enclose Schedule D. Not less than "0." If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ► 31 | 31 | , , , |
| 32 | Part C 5.3% long-term common trust fund capital gains | ► 32 | , , , |
| 33 | Total Part C 5.3% long-term capital gains. Add lines 31 and 32 | 33 | , , , |
| 34 | Income distribution deduction (from Schedule IDD, line 20). Enclose Schedule 2K-1 | ► 34 | , , , |
| 35 | Part C 5.3% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33.
Not less than "0" | 35 | , , , |
| 36 | Nonresident/charitable deduction. Not less than "0." See instructions | ► 36 | , , , |
| 37 | Net Part C 5.3% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35.
Not less than "0" | 37 | , , , |
| 38 | Tax on Part C 5.3% long-term capital gains. Multiply line 37 by .053 | ► 38 | , , , |



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

39	Credit recapture: ► <input type="checkbox"/> Brownfields <input type="checkbox"/> Economic Opportunity Area <input type="checkbox"/> Low-income Housing Credit	► 39	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
40	Total tax. Add lines 22, 30, 38 and 39	40	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
41	Credit for income taxes paid to other jurisdictions (enclose Schedule F).....	► 41	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
42	Lead Paint Credit	► 42	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
43	Economic Opportunity Area Credit	► 43	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
44	Full Employment Credit	► 44	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
45	Brownfields Credit	► 45	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
46	Low-income Housing Credit	► 46	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
47	Historic Rehabilitation Credit.....	► 47	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
48	Home Energy Efficiency Credit	► 48	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
49	Total credits. Add lines 41 through 48	49	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
50	Tax after credits. Subtract line 49 from line 40	50	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
51	Massachusetts income tax withheld (enclose all Massachusetts W-2, W-2G, 1099-G and 1099-R forms).....	► 51	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
52	2004 overpayment applied to your 2005 estimated tax	► 52	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
53	2005 Massachusetts estimated tax payments (do not include the amount in line 52).....	► 53	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
54	Payments made with extension	► 54	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
55	Payment with original return (use only if amending a return).....	► 55	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
56	Total tax payments. Add lines 51 through 55.....	56	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
57	Overpayment. If line 50 is smaller than line 56, subtract line 50 from line 56. Enter the result in line 57. If line 50 is larger than line 56, go to line 60	► 57	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
58	Amount of overpayment you want applied to your 2006 estimated taxes	► 58	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
59	Amount of your refund. Subtract line 58 from line 57	► 59	<input type="text"/> , <input type="text"/> , <input type="text"/> ,
60	Tax due. If line 50 is larger than line 56, subtract line 56 from line 50. Enter the result in line 60, and pay in full with this return. Use Form 2-PV	► 60	<input type="text"/> , <input type="text"/> , <input type="text"/> ,

Pay in full. Write Employer Identification number on lower left corner of check and make payable to Commonwealth of Massachusetts.

Mail to: **Massachusetts DOR, PO Box 7018, Boston, MA 02204.**

(Add to total in Interest ► ,,,

Penalty ► ,,,

M-2210F amt. ► ,,,

► EX enclose
Form M-2210F

BE SURE TO SIGN RETURN ON PAGE 1.